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IN THE SENATE OF THE UNITED STATES.

FEBRUARY 15, 1871.

Read twice and referred to the Committee on Military Affairs.

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**AN ACT**

To protect national cemeteries, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*  
3       That the cemeteries now appropriated, used, or occupied for  
4       the burial of the soldiers of the Army of the United States  
5       who died during the war for the suppression of the rebellion  
6       are declared to be the property of the United States for the  
7       purposes aforesaid, and that the same shall be forever unalien-  
8       able.

1       SEC. 2. *And be it further enacted,* That said cemeteries  
2       shall be forever free and exempt from any State or municipal  
3       taxation or assessment, and shall be controlled by such rules  
4       and regulations as may be prescribed by the Secretary of  
5       War.

Passed the House of Representatives February 13, 1871.

Attest:

EDWARD McPHERSON, *Clerk.*